

BENJAMIN J. CAYETANO  
GOVERNOR

DIRECTOR'S OFFICE  
DEPT. OF  
TRANSPORTATION

JAN 19 9 44 AM '00



**STATE OF HAWAII  
DEPARTMENT OF ACCOUNTING  
AND GENERAL SERVICES**

P.O. BOX 119  
HONOLULU, HAWAII 96810-0119

JAN 14 2000

RAYMOND H. SATO

COMPTROLLER

MARY PATRICIA WATERHOUSE  
DEPUTY COMPTROLLER

COMPTROLLER'S MEMORANDUM NO. 2000-02

TO: Heads of Departments and Agencies

ATTN: Fiscal Offices

SUBJECT: 2000 Standard Mileage Rate Announced by Internal Revenue Service (IRS)

The Internal Revenue Service has announced in Rev. Proc. 99-38 the standard mileage rate to be used in computing the value of the business use of an automobile for 2000. The rate for 2000 has increased from 31 cents per mile to 32.5 cents per mile for mileage allowances paid on or after January 1, 2000.

Please forward this information to offices in your department responsible for computing the taxable portion of mileage reimbursements to your employees.

  
RAYMOND H. SATO  
State Comptroller